

CITY OF OAKLAND-MEASURE C
Oakland Hotel Tax
[A Fund of the City of Oakland]
Budgetary Comparison Schedule and Other Information

Year Ended June 30, 2019

(With Independent Auditor's Report Thereon)



WILLIAMS, ADLEY & COMPANY-CA, LLP
Certified Public Accountants / Management Consultants

CITY OF OAKLAND
Measure C – Oakland Hotel Tax
(A Fund of the City of Oakland)
Budgetary Comparison Schedule and Other Information
Year Ended June 30, 2019

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
City of Oakland, California

Report on the Financial Schedule

We have audited the accompanying budgetary comparison schedule of the City of Oakland's (City) Measure C – Oakland Hotel Tax (Measure C), a fund of the City, for the year ended June 30, 2019, and the related notes to the budgetary comparison schedule, which collectively comprise the financial schedule as listed in the table of contents.

Management's Responsibility for the Financial Schedule

Management is responsible for the preparation and fair presentation of the financial schedule in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

WILLIAMS, ADLEY & COMPANY-CA, LLP

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Opinion

In our opinion, the financial schedule referred to above presents fairly, in all material respects, the revenues and expenditures of Measure C for the year ended June 30, 2019, in conformity with the basis of accounting described in Note B.

Emphasis of Matter

The financial schedule was prepared to present the total revenue and expenditure of the Measure C fund as described in Note B, and do not purport to, and do not, present fairly the changes in the City's financial position for the year ended June 30, 2019 in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial schedule as a whole. The Status Report on the Use of Measure C Funds is presented for purposes of additional analysis and is not a required part of the financial schedule.

The Status Report on the Use of Measure C Funds information has not been subjected to the auditing procedures applied in the audit of the financial schedule and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2019, on our consideration of the City's internal control over financial reporting as it pertains to Measure C – Oakland Hotel Tax and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters.

The purpose of that report solely is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Williams, Adley & Company - CA, LLP

Oakland, California

November 19, 2019

CITY OF OAKLAND
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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Positive (Negative) Variance</u>
Revenues:				
Transient occupancy tax surcharge				
Oakland Convention and Visitors Bureau	\$ 3,410,509	\$ 3,410,509	\$ 3,539,163	\$ 128,654
Oakland Zoo	852,627	852,627	885,617	32,990
Oakland Museum of California	852,627	852,627	885,617	32,990
Chabot Space and Science Center	852,627	852,627	885,452	32,825
Cultural Art Programs and Festivals	<u>852,628</u>	<u>920,661</u>	<u>885,617</u>	<u>(35,044)</u>
Total Revenue	<u>6,821,018</u>	<u>6,889,051</u>	<u>7,081,466</u>	<u>192,415</u>
Expenditures:				
Oakland Convention and Visitors Bureau	3,410,509	3,410,509	3,231,563	\$ 178,946
Oakland Zoo	852,627	852,627	808,644	43,983
Oakland Museum of California	852,627	852,627	808,644	43,983
Chabot Space and Science Center	852,627	852,627	808,644	43,983
Cultural Art Programs and Festivals	<u>852,628</u>	<u>1,175,960</u>	<u>968,746</u>	<u>207,214</u>
Total Expenditures	<u>6,821,018</u>	<u>7,144,350</u>	<u>6,626,241</u>	<u>518,109</u>
Change in fund balance, on a budgetary basis	\$ <u>-</u>	\$ <u>(255,299)</u>	<u>455,225</u>	\$ <u>710,524</u>
Items not budgeted:				
Investment income			<u>23,235</u>	
Change in fund balance, on a GAAP basis			478,460	
Fund balance, beginning of year			<u>321,488</u>	
Fund balance, end of year			\$ <u><u>799,948</u></u>	

The notes to the budgetary comparison schedule are an integral part of this schedule.

CITY OF OAKLAND
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Notes to Budgetary Comparison Schedule
Year Ended June 30, 2019

NOTE A – DESCRIPTION OF REPORTING ENTITY

The Oakland City Council (City Council) approved Resolution No. 81855 on March 17, 2009 submitting the Measure C – Oakland Hotel Tax (Measure C) to the electors at the July 21, 2009 general election approving, adopting, and levying an additional transient occupancy tax for Measure C. The voters of the City of Oakland (City) approved Measure C in July 2009.

Measure C increases the transient occupancy tax from 11% to 14%. Revenue from the additional transient occupancy tax is allocated to the following programs as described. Unused funds are carried forward to be used in future years.

Oakland Convention and Visitors Bureau	50.0%
Oakland Zoo	12.5%
Oakland Museum of California	12.5%
Chabot Space and Science Center	12.5%
Cultural Arts Programs and Festivals	12.5%

The transient occupancy tax is considered a debt owed by a transient to the City that can be extinguished only by payment of the tax to the operator of the hotel at the time the rent is paid. If the rent is paid in installments, a proportionate share of the transient occupancy tax shall be due upon the transient’s ceasing to occupy space in the hotel.

Measure C funds the following activities:

1. The Oakland Convention and Visitors Bureau (CVB) promotes the Oakland Convention Center to convention customers and the City to visitors. The incremental Measure C revenue allows the CVB to market the City as a destination for visitors, develop and promote a branding strategy, and promote the Oakland Convention Center to the travel trades to generate additional sales for the convention business.
2. The Oakland Zoo (Zoo) draws approximately 600,000 visitors per year. The Zoo provides the Zoo-to-Community outreach program, which serves the Oakland Unified School District with free programs targeted exclusively to lower economic levels of the community such as Head Start and California Early Childhood Development Centers.
3. The Oakland Museum of California (Museum) presents and interprets the art, history, and natural environment of the state of California and it has the most comprehensive collection of objects, artifacts, and art work related to the development of California. The incremental Measure C revenue allows the Museum to fund additional programs and exhibits that were reduced or eliminated in recent years due to budget reductions.
4. The Chabot Space and Science Center (Center) is a world class space and science center for residents and visitors of the City. The incremental Measure C revenue enables the Center to continue to provide important programs such as the Discovery Lab, Techbridge, the Challenger Learning Center, Micronauts, Galaxy Explorers, Summer Camps and Scout Groups.
5. The City’s Cultural Arts Programs and Festivals (Program) was established to fund cultural arts programs and festivals in Oakland to draw Oakland residents and visitors to venues citywide, adding vibrancy, fueling community revitalization and creating jobs. The incremental Measure C revenue allows the City to continue to fund programs and festivals through the Cultural Funding Program and the Art and Soul Festival Program managed by the Cultural Arts and Marketing Division of the Economic and Workforce Development (EWD).

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NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying budgetary comparison schedule presents only the revenues and expenditures of the Measure C activities and does not purport to, and does not present fairly the changes in the City's financial position for the year ended June 30, 2019 in conformity with accounting principles generally accepted in the United States of America.

A special revenue fund (governmental fund) is used to account for the City's Measure C activities. The measurement focus is based upon the determination of changes in financial position rather than upon the determination of net income. A special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Basis of Accounting

In accordance with the provisions of the City Charter, the City adopts an annual budget for the Measure C activity, which must be approved through a resolution by the City Council. The budget for Measure C is prepared on a modified accrual basis.

The Measure C activities are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when "susceptible to accrual" (i.e., when they become both measurable and available). "Measurable" means that the amount of the transaction can be determined and "available" means that revenues are collected within the current period or soon enough thereafter to pay liabilities of the current period. Revenues susceptible to accrual include the transient occupancy tax surcharge. The City considers the transient occupancy tax surcharge revenues to be available for the year levied if they are collected within 120 days of the end of the current year. Expenditures are recorded when a liability is incurred, as under accrual accounting.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make certain estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE C – BUDGET

Measure C, as approved by the voters in July 2009, requires the adoption of an annual budget, which must be approved by the City Council. The City budgets annually for the Measure C activities. The budget is prepared on the modified accrual basis, except that the City does not budget for investment earnings on Measure C investments.

Budgetary control is maintained at the fund level. Line item reclassification amendments to the budget may be initiated and reviewed by the City Council, but approved by the City Administrator. Any shifting of appropriations between separate funds must be approved by the City Council. Annual appropriations for the budget lapse at the end of the fiscal year to the extent that they have not been expended. At year-end, unobligated appropriations may lapse and remain within the authorized program. Supplemental budgetary changes made to Measure C throughout the year, if any, are reflected in the "final budget" column of the accompanying budgetary comparison schedule.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Mayor and Members of the City Council
City of Oakland, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the budgetary comparison schedule of the City of Oakland's (City) Measure C – Oakland Hotel Tax (Measure C), a fund of the City, for the year ended June 30, 2019, and the related notes to the financial schedule, which collectively comprise the financial schedule, and have issued our report thereon dated November 19, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial schedule, we considered the City's internal control over financial reporting (internal control) as it pertains to Measure C, to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial schedule, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control as it pertains to Measure C.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's Measure C's financial schedule is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance as it pertains to Measure C. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance as it pertains to Measure C. Accordingly, this communication is not suitable for any other purpose.

Williams, Adley & Company - CA, LLP
Oakland, CA
November 19, 2019

CITY OF OAKLAND
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There were no findings reported in the current year.

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Status of Prior Year Findings and Recommendations
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Reference Number

Measure C Budgetary Comparison Schedule – Finding 2018-001

Audit Finding: In fiscal year 17-18, a significant deficiency in the internal controls over financial reporting for Measure C was noted. The deficiency led to the inclusion of certain fiscal year 16-17 expenditures in fiscal year 17-18 and the exclusion of certain 17-18 expenditures from fiscal year 17-18.

Year in which Finding
Initially Occurred:

Fiscal year 17-18

Status of Corrective
Action:

Corrective action has been implemented.

SUPPLEMENTARY INFORMATION

CITY OF OAKLAND
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Supplementary Information – Unaudited
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The following table is a status report on the use of Measure C funds for projects required or authorized to be funded. The listed programs did not employ any City personnel (FTEs for the full year) during the year ended June 30, 2019, and were ongoing as of the end of the fiscal year.

Program Name and Description (Measure C Description)	Amount Expended	Outcomes	
		Program Achievements	Number of People Served During the Year / Other
Oakland Convention and Visitors Bureau			
Marketing/Communications	\$ 2,084,358	<p>Market Oakland as a travel destination to stimulate transient occupancy tax, solicit meetings, conventions, travel, etc.</p> <p>Market Oakland to create strong consumer awareness about the positive assets of Oakland as a travel destination. Project a positive image for Oakland, interacting with national media print and electronic. Promoting Oakland internationally to capitalize on domestic and international lift to/from OAK.</p> <p>Continued the Oakland Urban Wine Trail and Ale Trail. 30,000 brochures distributed, millions of media impressions, 100,000+ page views at oaklandurbanwinetrail.com and oaklandaletail.com.</p> <p>Produced Inspiration Guide, Dining Guide and newspaper insert.</p>	<p>1.6 million website page views, substantial increase in Youtube Channel views, Instagram followers exceeded 25,000, Facebook followers up 200%, #oaklandloveit used in 95,000 posts.</p> <p>Promoted Oakland to thousands of travel professionals throughout the UK and Canada. Recognized by national Geographic as one of 28 destinations to visit in the world in 2019</p> <p>An estimated 3.8 million visitors to Oakland. Visitors spent more than \$740 million generating over \$54 million in general fund tax revenue for Oakland.</p> <p>Inspiration guide distributed to over 300 locations throughout the state. Distributed over 70,000 copies. Created an insert in the SF Chron, Sacramento Bee and Oregonian and distributed to 750,000 readers.</p>

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Program Name and Description (Measure C Description)	Amount Expended	Program Name and Description (Measure C Description)	Number of People Served During the Year / Other
Oakland Convention and Visitors Bureau – Continued		<p>Worked with the City and OAK to replace flags and banners along Hegenberger and throughout the airport corridor.</p> <p>Restaurant Week: 102 Oakland participating restaurants. Cocktail Week: 60 participating bars and restaurants.</p> <p>Community support</p>	<p>Banners promoting Oakland and OAK seen by everyone coming into/out of OAK.</p> <p>Restaurant week created 600,000+ website visits, \$32 million paid impressions and seated 5,000+ diners.</p> <p>Hosted USRowing National Championships on Lake Merritt. 4,000 rowers and supporters in Oakland for 1 week generated \$7mil in direct spending. Supported First Fridays, Pride, Black Joy, Black Cowboy, Childrens Fairyland, Latham Square, Friday Nights at OMCA and Dia de los Muertos through in-kind marketing</p>
		<p>Continued the Oakland Urban Wine Trail and Ale Trail. 30,000 brochures were distributed, millions of media impressions, 100,000+ page views at oaklandurbanwinetrail.com and oaklandaletrail.com.</p>	<p>PR: 42 press visits, 115 media outlets, 800 million reach with 10 major countries reached.</p>

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Program Name and Description (Measure C Description)	Amount Expended	Program Name and Description (Measure C Description)	Number of People Served During the Year / Other
Oakland Convention and Visitors Bureau - Continued		<p style="text-align: center;">Program Achievements</p> <p>Cultivated relationships with media, influencers and bloggers to visit Oakland and to generate awareness and interest.</p>	Secured over 85 media placements in top tier publications
Sales	\$ 710,944	<p>Built awareness of the value of the tourism economy with Oakland businesses and residents.</p> <p>Promoted Oakland to the Travel Trade and meeting planners to generate group and convention business through attendance and sponsorships of national and international trade shows.</p> <p>Awards and Recognition</p> <p>Expanded Oakland's reach to feeder markets</p> <p>Hosted sales training events and digital media training for hotel sales staff</p>	<p>Continued the "Queer 101" LGBTQ training and awareness program for front line hospitality workers in Oakland. Created a "Disability 101" course for building awareness of travelers with special needs.</p> <p>Leads grew by 40%, over \$14 million in economic impact, 35 tradeshow attendees, 40 familiarization tours and 215 customers were hosted.</p> <p>Visit Oakland received the Stella Award for best DMO in the Far West. VP Sales recognized as the outstanding sales professional by Destinations International, Connect and Meeting Planners International</p> <p>Created a presence in So Cal by adding a remote sales manager based in San Diego.</p> <p>Built awareness of how Oakland hotels can leverage Visit Oakland to represent them.</p>

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Program Name and Description (Measure C Description)	Amount Expended	Outcomes	
		Program Achievements	Number of People Served During the Year / Other
Oakland Convention and Visitors Bureau - Continued			
Operations	\$ 436,261	Managed administrative costs by selecting lower cost local vendors Maintained Visitor Center in JLS and welcomed over 15,000 visitors in the last year	Operating costs were below budget Highlighting local merchants and restaurants. Selling Oakland crafts and gifts.
Subtotal Oakland Convention and Visitors Bureau	\$ 3,231,563		
Oakland Zoo			
Zoo To Community Program	\$ 408,370	The Oakland Zoo uses Measure C fund for the following activities: Education Department provided Zoo Education Programs to underserved Elementary and Middle Schools, Child Development Centers, Head Start Centers, libraries, and outdoor venues in the City of Oakland. These programs included school-based ZooMobile programs in individual classrooms and multi-class assemblies, as well as site-based Zoo School classes and Wildlife Assemblies. Our Conservation ZooMobile also provided free conservation programming at Oakland Schools, libraries, and special events. In addition, bus transportation was provided from Oakland Schools to the Zoo for Zoo-based programs.	A total of 23,667 students participated in OZ Zoo-to Community programs and over 92,331 people were served at various fairs, festivals, and community events. Approximately 20,628 Oakland residents had the chance to use 4,295 free family vouchers and 49 free bus trips for students who would not otherwise be able to come to the zoo that were distributed to underserved schools and Zoo-to-Community events in Oakland. An additional 2,975 were distributed throughout Alameda County Senior Free days 1,432 senior admitted free in one day.

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Program Name and Description (Measure C Description)	Amount Expended	Outcomes	
		Program Achievements	Number of People Served During the Year / Other
Oakland Zoo - Continued			
Conservation & Education	\$ 148,054	Provide hands-on conservation and environmental education and service opportunities to local families, schools, community and youth groups, and business in cooperation with the Zoo's Horticulture, Animal Care and Conservation, and Education Departments. Zoo raised \$248K through quarter for Conservation and special event total raised \$332K.	The Zoo treated 10 California Condors, rescued orphan Mountain Lion cubs, Amphibian crisis (treated and released hundreds of Mountain Yellow Legged frogs) and the zoo support conservation efforts for Elephants, Lions, Sunbears, Giraffe, Tamarins and many others.
Volunteers	\$ 80,900	Volunteers help to inspire and educate our visitors as they participate in local conservation projects such as Arroyo Viejo Creek and Peralta Creek Watershed Restoration, the Ventana Wildlife society and the California Condor Recovery program, and global projects such as ARCAS in Guatemala, Center ValBio in Madagascar, and the Uganda Carnivore communities, Conservation, and Children projects in Uganda.	We provide conservation education to over 120,000 people in the San Francisco Bay Area and 74 community group (2,480 individual) volunteered 8,697 hours work to clean Arroyo Viejo creek, including 176 teen volunteers working as part of our Teen Wild Guides program. 199
Exhibits/Parking	\$ 171,320	General repairs/maintenance of facilities	More than 916,059 Visitors
Subtotal Oakland Zoo	\$ 808,644		

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Program Name and Description (Measure C Description)	Amount Expended	Outcomes	
		Program Achievements	Number of People Served During the Year / Other
Oakland Museum of California			
Museum Exhibitions and Education Programs	\$ 202,161	The 2018-19 schedule included the following exhibitions: Pushing West Photography of Andrew J. Russell; Queer California Untold Stories; The World of Charles & Ray Eames; Home grown Heroes Oakland A's at 50; J.B. Blunk and Days of the Dead. The Museum also made significant rotations of collections and exhibits in its 90,000 of core collection galleries of California Art, History and Natural Sciences.	More than 216,000 ticketed visitors on-site to OMCA exhibitions and public programs
Public Programs and Community Festivals	\$ 202,161	OMCA produces a wide range of participatory public programs on-site and off-site. Major programs include Friday Nights @ OMCA in partnership with Off the Grid; OMCA Connect which engages the public in off-site community avenues; and large-scale community festivals including Dias de los Muertos and Lunar New Year.	More than 140,000 un-ticketed participants on-site during Friday Nights. [OMCA Connect was basically defunct last year, so we don't have any off-site figures to include.]
Education and School Programs	\$ 202,161	The Museum provides a range of educational programs including school field trips, curriculum resources, and teacher training. The Museum's new "innovation lab" process serves as a new kind of educational resource for the Common Core Curriculum. The Museum offers student-centered learning programs in conjunction with its 300 volunteer docents.	Nearly 35,000 students and teachers served through education programs.

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Program Name and Description (Measure C Description)	Amount Expended	Outcomes	
		Program Achievements	Number of People Served During the Year / Other
Oakland Museum of California - Continued Collections Care	\$ 202,161	The Museum's collections comprise more than 2 million artifacts, art works, natural science specimens and large photographic collection. It is the most complete multi-disciplinary collection related to California and its people in the world. OMCA has been readying space for a new Cold Storage Unit for the preservation of acetate prints.	
<i>Subtotal Oakland Museum of California</i>	\$ 808,644		
Chabot Space and Science Center			
Support Science & Educational Awareness	\$ 808,644	Chabot Space & Science Center uses Measure C funding to provide science & educational opportunities to people of all ages in our science center and at community events. We offer school field-trips to every K-8 student in the Oakland Unified School District (OUSD) offering quality science education programs experiences to children, teachers and chaperones. Visitors are primarily from the nine counties surrounding the Bay Area. However, Chabot receives people from all over the world in our center.	Chabot served over 164,000 visitors last year, including over 42,000 participants (students and teachers) in our Science Education programs.
<i>Subtotal Chabot Space and Science Center</i>	\$ 808,644		

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Program Name and Description (Measure C Description)	Amount Expended	Outcomes	
		Program Achievements	Number of People Served During the Year / Other
Cultural Arts Programs and Festivals Cultural Funding Program	\$ 462,418	Grant funds awarded in the Individual Artist Project Support, Organization Project Support, Artists-in-the-Schools, Strategic Development for Emerging Organizations, Neighborhood Voices and Organizational Assistance categories supported approximately 50,847 individual cultural events and activities, with roughly 38,780 of these activities offered free to the public. These highly sought-after arts grants leveraged over \$5.6 million in private-sector spending on the arts (including ticket sales, ancillary expenditures by arts attendees, private-sector grants and contributions, and taxes payable to the City and State). In addition to the Measure C (Transient Occupancy Tax) funds, total Cultural Funding Program budget includes the City's General Fund contribution of \$963,120. The Cultural Funding budget for FY 18-19 was \$1,230,654.	An estimated 339,213 participants were exposed to Oakland arts organizations and artists through the grant-funded activities; of this total, an estimated 89% were Oakland-based citizens. Separately, 8,811 students Unified School District and Charter schools directly participated in the arts through 64 artist residencies funded by Art in the Schools grants.

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Program Name and Description (Measure C Description)	Amount Expended	Outcomes	
		Program Achievements	Number of People Served During the Year / Other
Cultural Arts Programs and Festivals – Continued Art & Soul Festival	\$ 171,399	These funds were used to supplement performing entertainer fees and marketing for Art + Soul. The festival is a major economic development and revitalization tool for Oakland that attracts 20,000 people to downtown, supports local businesses, generates extensive positive publicity and offers cultural enrichment for Oakland residents and visitors in addition to providing a forum for Oakland and regional/national artists. Measure C funds are used to leverage an additional \$550,000 in proceeds from admissions, concessions, booth fees and sponsorships to sustain the annual event. Each year, the festival employs approximately 100 temporary workers (many Oakland residents) and 150 performing artists in addition to contracting with local vendors for equipment, supplies and services. More than 170 local artisans, nonprofits and small businesses are promoted through booth space and other festival activities.	Projected annual audience is 20,000 people at the festival itself with exposure to millions throughout the region through the media.

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Program Name and Description (Measure C Description)	Amount Expended	Outcomes	
		Program Achievements	Number of People Served During the Year / Other
Cultural Arts Programs and Festivals - Continued			
Fairs & Festival (Parades, Runs and Street Festival fund)	\$ 334,929	These funds were used to offset City fees and costs for twelve (12) large-scale community festivals. These events support economic development and community revitalization, generate foot traffic in neighborhood commercial districts and celebrate Oakland's cultural diversity. These twelve (12) annual festivals have a combined annual attendance of approximately 718,000 people and represent an estimated combined private sector investment of \$2.0 million.	These twelve (12) annual festivals have a combined annual attendance of approximately 718,000 people and represent an estimated combined private sector investment of \$2.0 million.
Subtotal Cultural Arts Programs and Festivals	\$ 968,746		
G-Total	\$ 6,626,241		